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## Katrina Relief Workers Have Until Jan. 3 to File and Pay Taxes

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WASHINGTON — Hurricane Katrina relief workers have until Jan. 3, 2006 to file any returns and pay any taxes due, according to the Internal Revenue Service.

In general, this means that relief workers are entitled to the same extensions that apply to individuals and businesses located in the disaster area. Eligible relief workers should notify the IRS that they are affected by Katrina when they file returns or respond to notices or contacts from the tax agency.

Eligible relief workers are those assisting in the disaster area. This includes people affiliated with recognized government or philanthropic organizations and others.

Relief workers can get the extensions by marking the top of appropriate forms with "Hurricane Katrina" written in red ink. They can also alert the IRS by calling the toll-free disaster hotline at 1-866-562-5227.

The IRS will abate interest and any late filing, late payment or failure to deposit penalties that would otherwise apply. This relief includes the Sept. 15 due date for estimated taxes and for calendar-year corporate returns with automatic extensions; the Oct. 17 deadline for individuals who received a second extension for filing their individual income tax returns; and the Oct. 31 deadline for filing quarterly federal employment and excise tax returns. In the aftermath of Hurricane Katrina, the IRS assures individuals, businesses and tax practitioners that it is working aggressively to monitor the situation and resolve other potential tax administration issues as they are identified.